



NOTICE OF PUBLIC MEETING

OREGON BOARD OF ACCOUNTANCY 3218 Pringle Rd SE, Salem, OR 97302

The Board of Accountancy protects the public by regulating the practice and performance of all services provided by licensed accountants.

PUBLIC BOARD MEETING AGENDA - May 10 & 11, 2018

Board of Accountancy -- Morrow Crane Training Center
3218 Pringle Rd SE, Salem, OR 97302

Thursday May 10, 2018 – 8:30 a.m.

1. **PUB 1 00:00:00** CALL TO ORDER/ANNOUNCE RECORDING¹ / INTRODUCTION OF INVITED GUESTS
2. **PUB 1 00:01:06** AGENDA REVIEW AND APPROVAL
3. **PUB 1 00:02:06** BOARD WORK SESSION 1 – Policy and Process Items
 - A. **PUB 1 00:02:44** BOACC process changes
 1. Reporting Inquiry Process
 - a. Request for Direction to BOACC
 - i. Consent Agenda
 - b. Discussion of out-of-state reporting not related to Oregon clients
 - B. **PUB 1 00:20:08** Board Process Changes – Disciplinary
 1. Process after Discipline Imposed
 - a. Compliance Docket
 - b. Debt Collection
 - C. **PUB 1 00:37:41** Delegated Authority
 1. Policies Pursuant to Delegated Authority

10:00 a.m. The Board will need to briefly convene into Executive Session under authority of ORS 192.660(2)(f)(h) consideration of records exempt from disclosure and counsel advice.

4. **PUB 2 00:04:37** BOARD WORK SESSION 2 – NASBA/AICPA items
 - A. Proposed Technology Pathway for Licensure
 - B. Report of NASBA Executive Director/Legal Counsel Conference – March 2018
 - C. NASBA's Experience Verification Service
5. **PUB 2 00:36:54** BOARD WORK SESSION 3 – Planning items
 - A. **PUB 2 00:36:54** Planning / topic development for LRC potential items for 2019
 1. Rule topics for development
 - a. Firm rules regarding sole practitioners to register
 - b. Complaints with no violation – public records?
 - c. Malpractice Insurance Requirement
 - d. Requirement of SSN
 - B. **PUB 2 00:52:57** Board Strategic Plan – status
 - C. **PUB 2 00:59:15** Development of work session topic priorities for October 2018 Board
6. **PUB 2 00:59:59** Department of Justice Presentation – Eva Novick @ Noon (working lunch)
 - A. Data Breaches
 - B. Data Security
 - C. Privacy-Related Laws

¹ If arrangements can be made for you to participate in all or part of the meetings by phone, you are free to do so. There is no prohibition about participating by teleconference. If there is sufficient advance notice, you may appear by phone for all or part of the meetings. One or more members may be participating by teleconference.

7. **Continued Discussion of Board Work Session Agenda (as necessary)**
End of Work Session Related Items
8. **PUB 2 01:46:45 REVIEW OF BOARD SUMMARY**
 - A. January 22, 2018 Summary
9. **PUB 2 01:47:20 REPORT OF OSCPA**
10. **PUB 2 01:49:39 REPORT OF OAIA**
11. **PUB 2 01:50:15 REPORT OF CHAIR**
 - A. Committee vacancies
 - B. LRC Composition and Liaison
12. **PUB 2 01:52:48 REPORT OF VICE CHAIR**
13. **PUB 2 01:52:53 REPORT OF TREASURER**
14. **PUB 2 01:59:27 REPORT OF EXECUTIVE DIRECTOR**
15. **PUB 2 02:06:21 PUBLIC COMMENT**
16. **NEW BUSINESS**
 - A. **PUB 2 01:55:50 & PUB 2 02:09:26** DOJ Flat Rate Agreement and Actual Costs to Date
 - B. **PUB 1 00:57:23** Review and approval of Lease agreement – **9:30 a.m. Shannon Ryan, Admin DAS Enterprise Asset Mgmt**
 - C. **PUB 2 02:06:31** NASBA Nominations for Committees
 - D. **PUB 2 02:06:51** NASBA Board of Directors
 - E. **PUB 2 02:07:45** Accounts Receivable
 1. Write-off Guidelines
 - a. **PUB 2 02:08:20** Bill Perry – action item
 - F. **PUB 2 02:10:43** Request for Exception to Branch Office Rules – Kevin Pillow
17. **PUB 2 02:15:15 OLD BUSINESS**
 - A. **PUB 2 02:15:15** AICPA comments on Division 050 Proposed Rule Amendments
 - B. **PUB 2 02:19:13** Article written by Jill Ward
18. **PUB 2 02:20:55 CONSIDERATION OF SETTLEMENT PROPOSALS**
 - A. **PUB 2 02:21:05** Serena L. Morones, Case #16-021
 - B. **PUB 2 02:24:23** Don L. Pinkham / Don L. Pinkham CPA PC, Case #16-041
 - C. **PUB 2 02:28:17** James B. Hall, Case #17-046
 - D. **PUB 2 02:32:26 (Tabled - Deceased)** Nancy McClain, Case #16-030
 - E. **PUB 2 02:32:42** Mario Dante Ceretto, Case #17-037
 - F. **PUB 2 02:34:17** Dan Chapman Case #17-060

PUB 2 02:38:21 COMPLIANCE WITH SETTLEMENT AGREEMENTS / FINAL ORDERS

 - G. **PUB 2 02:51:30** Compliance Matrix
 1. **PUB 3 00:00:39**
 1. **PUB 2 02:38:21** Carol Bopp Case 12-058
19. **PUB 2 02:48:54 QUALIFICATION COMMITTEE**
 - A. **PUB 2 02:49:08** Meeting Summary of April 18, 2018 (informational only)
 - B. **PUB 2 02:50:43** Recommendations from Committee
 1. Xue Liu
 2. Olga Klochkova
 3. Flora Wilfred

Brink

- C. **PUB 2 02:54:56** Recommendations for Denial
 - 1. Vladimir Mukhin
 - 2. Kristie Moore

20. **PUB 2 02:56:12** **RATIFICATION REQUESTS**

- A. **PUB 2 02:56:15** CPA Certificates / Permits
- B. **PUB 2 02:58:09** Firm Registrations
- C. **PUB 2 02:59:30** Municipal Roster Applications for Board Approval

21. **PUB 2 03:00:04** **CPA EXAMINATION**

- A. CPA Examination Top Score Report

22. **PUB 2 03:01:33** **PEER REVIEW**

- A. **PUB 2 03:01:33** Meeting Summary - No meetings held
- B. **PUB 2 03:02:15** OSCPA 2016 Annual Report on Peer Review Oversight

23. **PUB 2 03:02:44** **COMPLAINTS COMMITTEE**

- A. Summary of April 27, 2018 (*informational*)

Wright

24. **PUB 2 03:03:09** **Recess Public Session**

Friday May 11, 2018 – 8:30 a.m.

25. **PUB 3 00:00:00** **RECONVENE IN PUBLIC SESSION**
PUB 4 00:00:00

26. **PUB 3 00:20:23** **EXECUTIVE SESSION UNDER AUTHORITY OF ORS 192.660(2)(f)(h) CONSIDERATION OF RECORDS EXEMPT FROM DISCLOSURE AND COUNSEL ADVICE.**

27. **PUB 2 00:00:30 (Case #17-059)** **MOTIONS ON CASES HEARD IN EXECUTIVE SESSION**
PUB 4 00:00:13
PUB 4 00:03:44

A. **PUB 4 00:00:13** **Consent Agenda Recommended to Close Reporting Inquiries timely reported**

- 1. 2014-RPT-011
- 2. 2015-RPT-002
- 3. 2015-RPT-005
- 4. 2017-RPT-003
- 5. 2017-RPT-004
- 6. 2015-RPT-001(a)
- 7. 2015-RPT-001(b)
- 8. 2015-RPT-001(c)
- 9. 2015-RPT-001(d)
- 10. 2017-RPT-008
- 11. 2017-RPT-022
- 12. 2017-RPT-017
- 13. 2015-RPT-004
- 14. 2017-RPT-011

B. **PUB 4 00:00:58** **Consent Agenda for Reporting Inquiries NOT timely reported**

- 1. 2018-RPT-020
- 2. BLANK
- 3. 2018-RPT-029
- 4. 2018-RPT-031
- 5. 2018-RPT-032
- 6. 2018-RPT-033
- 7. 2018-RPT-034
- 8. 2018-RPT-035

9. 2018-RPT-036
10. 2018-RPT-039
11. 2018-RPT-040
12. 2018-RPT-022
13. 2016-RPT-010

C. PUB 4 00:01:24 Consent Agenda for Request for Direction to Close Inquires

1. 2015-INQ-032 – reporting inquiry
2. 2016-INQ-072 – reporting inquiry
3. 2017-INQ-018
4. 2017-INQ-025
5. 2017-INQ-029
6. 2017-INQ-044
7. 2017-INQ-054
8. 2017-INQ-059
9. 2018-INQ-001
10. 2018-INQ-008
11. 2018-INQ-004
12. 2018-INQ-003
13. 2016-INQ-081

D. PUB 4 00:01:52 OTHER MOTIONS

1. 2018-RPT-023

28. PUB 3 00:00:00 COMPLIANCE WITH SETTLEMENT AGREEMENTS

1:00 p.m. Friday, May 11, 2018

- A. PUB 4 00:34:29** Darren M. Hall / Settlement Agreement in Board Case 14-052 – 1:00 p.m.

29. PUB 3 00:36:00 ANNOUNCEMENTS AND ADJOURNMENT (estimated at 5:00 p.m.)
PUB 4 00:36:15 Next Board meeting: Friday August 24, 2018

ORS 673.015 Statement of public interest in regulating practice of accountancy

The public interest requires:

- (1) The promotion of reliable information used for guidance in financial transactions and accounting for, or assessing the financial status or performance of, commercial, noncommercial and governmental enterprises;*
- (2) That persons professing special competence in accountancy or offering assurance as to the reliability or fairness of presentation of such information demonstrate their qualifications to do so, and that persons who have not demonstrated and maintained such qualifications, including public accountancy professionals not in public practice, not be permitted to hold themselves out as having special competence or to offer such assurance; and*
- (3) That the conduct of persons licensed as having special competence in accountancy be regulated in all aspects of their professional work and that the use of titles relating to the practice of public accountancy that have the capacity or tendency to mislead or deceive the public as to the status or competence of the persons using the titles be prohibited.*